

NONMAJOR ENTERPRISE FUNDS

York Sanitary District Fund – to account for the capital assets as of January 1, 1992 of the Sanitary District No. 1 utility systems.

Water Enterprise Fund – to account for the capital assets as of January 1, 1992 of the upper County utility systems.

Water Utility Fund – to account for operations of the County's water utility systems.

COUNTY OF YORK, VIRGINIA
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2003

ASSETS	York Sanitary District	Water Enterprise	Water Utility	Total
Current assets:				
Cash and temporary investments	\$ 132	\$ -	\$ 381,355	\$ 381,487
Accounts receivable	-	-	81,984	81,984
Allowance for uncollectible accounts	-	-	(1,086)	(1,086)
Prepaid expenses	-	-	584	584
Total current assets	<u>132</u>	<u>-</u>	<u>462,837</u>	<u>462,969</u>
Noncurrent assets:				
Nondepreciable capital assets:				
Land	37,916	43,394	-	81,310
Construction in progress	-	-	739,550	739,550
Depreciable capital assets:				
Buildings and improvements	783,982	-	-	783,982
Infrastructure	2,270,362	838,238	2,373,379	5,481,979
Equipment	446,216	53,078	-	499,294
Less accumulated depreciation	<u>(2,185,268)</u>	<u>(424,032)</u>	<u>(176,465)</u>	<u>(2,785,765)</u>
Total noncurrent assets	<u>1,353,208</u>	<u>510,678</u>	<u>2,936,464</u>	<u>4,800,350</u>
Total assets	<u>\$ 1,353,340</u>	<u>\$ 510,678</u>	<u>\$ 3,399,301</u>	<u>\$ 5,263,319</u>

COUNTY OF YORK, VIRGINIA
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2003

	York Sanitary District	Water Enterprise	Water Utility	Total
LIABILITIES				
Current liabilities:				
Accounts payable	\$ -	\$ -	\$ 75,983	\$ 75,983
Salaries, taxes and benefits payable	-	-	7,376	7,376
Due to other funds	-	-	250	250
Total current liabilities	<u>-</u>	<u>-</u>	<u>83,609</u>	<u>83,609</u>
Noncurrent liabilities:				
Compensated absences	-	-	3,096	3,096
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>3,096</u>	<u>3,096</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>86,705</u>	<u>86,705</u>
NET ASSETS				
Invested in capital assets, net of related debt	1,353,208	510,678	2,936,464	4,800,350
Unrestricted	<u>132</u>	<u>-</u>	<u>376,132</u>	<u>376,264</u>
Total net assets	<u>1,353,340</u>	<u>510,678</u>	<u>3,312,596</u>	<u>5,176,614</u>
Total liabilities and net assets	<u>\$ 1,353,340</u>	<u>\$ 510,678</u>	<u>\$ 3,399,301</u>	<u>\$ 5,263,319</u>

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